

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4764

FISCAL
NOTE

BY DELEGATES CANESTRARO AND PYLES

[Introduced February 10, 2020; Referred to the
Committee on Health and Human Resources then
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-17-4c, relating to increasing the excise tax on E-cigarettes; and requiring
 3 the Tax Commissioner to promulgate rules.

Be it enacted by the Legislature of West Virginia:

ARTICLE 17. TOBACCO PRODUCTS EXCISE TAX ACT.

**§11-17-4c. Levy of tax on E-cigarette liquid equivalent to tax on cigarettes; Tax
 Commissioner to propose rules.**

1 (a) Effective July 1, 2020, the excise tax on E-cigarette liquid, as defined in §11-17-4b of
 2 this code, shall be calculated in a manner to be equivalent to the tax on 20 cigarettes, as the term
 3 “cigarettes” is defined in §11-17-2 of this code. The provisions of §11-17-4b shall otherwise
 4 remain in effect, except for the changes in the amount of excise tax imposed by this section.

5 (b) The Tax Commissioner shall propose rules for legislative approval in accordance with
 6 §29A-3-1 et seq. of this code to implement this section. The Tax Commissioner may promulgate
 7 emergency rules pursuant to §29A-3-15 of this code.

NOTE: The purpose of this bill is to increase the excise tax on E-cigarettes equal to the tax on 20 cigarettes.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.